

Docket No.: 049677-0189

**PATENT**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of	:	Customer Number: 20277
	:	
Hirokazu KUGAI, et al.	:	Confirmation Number: 2348
	:	
Application No.: 10/587,893	:	Group Art Unit: 4162
	:	
Filed: July 28, 2006	:	Examiner: Colin W. Slifka
	:	
For: SOFT MAGNETIC MATERIAL AND DUST CORE	:	

**AMENDMENT**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

The following Amendment and Remarks are submitted in response to the Office Action dated May 29, 2008. Please amend the above-identified application as follows.